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### Scoping an agenda for future research into the professions

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## **Scoping an Agenda for the Study of the Professions**

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## **Scoping an Agenda for the Study of the Professions**

### **Purpose**

This paper is premised on the understanding that professions remain central means of institutionalising expertise in society. A summary of major issues that are prominent in recent studies of the professions is presented in order to inform the paper's central objective which is to scope out an agenda for future research in the area. The paper aims to discuss this issue.

### **Design/methodology/approach**

This is a desk-based study informed by, but not limited to, the other papers appearing in this special issue.

### **Findings**

This paper identifies and summarises a number of central themes: globalisation and neo-imperialism, the role of the state in professional projects, the rise of tax avoidance as a moral issue, the implications of tax professionals moving from the public to the private sector, the study of small-scale accounting firms, the rise of new expert groups and the emergence and implications of new audit spaces.

### **Research limitations/implications**

The value of this paper is in bringing together a number of important but eclectic themes to scope out an agenda for the future study of the accounting profession and expert labour more broadly. The paper questions whether the term profession is still meaningful in a context where many professions have been re-made in the image of commercialism; it suggests that a focus on experts might be more apposite.

### **Originality/value**

In scoping out an agenda this paper calls for greater attention to be paid to: examining the role of experts and their role in some of the major crises of the times; exploring how professions have often undermined their own legitimacy; understanding better the relations between professions and the state; the extent to which the next generation of partners will behave very differently to the current incumbents; the way in which digitalisation opens up new vistas of expertise; and in investigating the position of different expert groups in relation to societal elites. The paper reiterates that major societal issues are framed through various forms of expert knowledge and as a corollary it is essential to engage with experts and the implications of their proposed solutions.

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## Introduction

The study of the accounting profession looms large in interdisciplinary accounting research, where it is an enduring cornerstone of the field. Many studies have explored the development of the accounting profession, the growth in power and importance of the Big Four accounting firms and the working lives of those employed therein (Anderson Gough *et al.*, 1998, 2000; Grey, 1998; Cooper and Robson, 2006; Suddaby *et al.*, 2007; Seabrooke and Tsingou, 2015). Interdisciplinary accounting's long-standing interest in professions is resonant with the recent reanimation of interest in professions and elites across the social sciences, due in no small part to the rediscovery of the agency of professionals in broader social processes (Arnold, 2005; Carruthers and Halliday, 2009; Dezalay and Garth, 2010; Scott, 2008; Hwang and Powell, 2009). After all, "professionals and professional service firms are key advisors, analysts, defenders, and developers of the major institutions, such as markets, organizational forms, and business practices, that underpin our economies" (Muzio *et al.*, 2013, p. 699). Current research within the distinct but related research fields of interdisciplinary perspectives on accounting, sociology of the professions and the professional services firm all seek to explain developments and changes to professions and professional work.

This paper does not seek to reprise the major contributions to the study of the professions (for some recent attempts see Brock *et al.*, 2014; Suddaby and Muzio, 2015) but instead to scope out, drawing from the various papers published in this special issue, some contours for further study of the accounting profession and the implications for studying professions more generally. We commence by setting contemporary professions in the context of globalisation before exploring the attempted state regulation of professions. We then go on to examine the state-profession nexus through an exploration of rhetorical framing of the tax advice industry, and moving inside the apparatus of the state we examine reforms within the British Inland Revenue and the implications for senior professional staff. This focus on senior staff continues with an investigation of their apparent willingness to submit to the demanding work culture of the Big Four. Shifting from the behemoth that is the Big Four to a consideration of small-scale accounting practitioners we then turn to a new profession – that of "industry analysts" in the technology sector – to understand how a domain of expertise is created. Finally, we explore "new audit spaces" and their implications for the accounting profession and other forms of expertise. We close with a summary and conclusion to the paper.

## Globalisation

Globalisation is one of the master concepts of our times and, rather than being viewed as a "thing" or an "entity", is best characterised as a process that comprises "increasing global connectivity and increasing global consciousness" (Robertson and White, 2007, p. 64). Ritzer (2007) defines globalisation as "an accelerating set of processes involving flows that encompass ever-greater numbers of the world's spaces and that lead to increasing integration and interconnectivity among those spaces" (p. 1). The processes of globalisation involve a complex interplay between the national context and transnational environments, which creates local hybrids and forms of institutional duality (Faulconbridge and Muzio, 2015). Professions can reflect the broader forces of globalisation set in train from outside of the nation state or remain obdurately on the path dependencies embarked upon historically

from within the nation state. Annisette and Trivedi (2013) highlight the latter process vividly in their study of migrant accountants from India struggling to construct careers in Canada; they document how the local professional institute was able to maintain occupational barriers in the face of government migration policy.

In contrast to the antediluvian tendencies of local professional bodies, Suddaby (2010) sketches some of the central features of globalisation whereby the creation of a transnational regulatory space for professional services features prominently (cf. Gillis et al., 2014). Suddaby argues that Big Four accounting firms have enhanced their symbolic and material power through embracing opportunities presented by globalisation, bolstering accounting as a profession. Suddaby uses the legal profession as the relevant counterfactual to accounting: traditionally of higher status and more powerful than accounting, the strength of the legal profession at the level of the nation state made lawyers less likely to pursue international opportunities; accounting was weaker at the level of the nation state and consequently more open to the opportunities offered by globalisation. The corollary is that the Big Four accounting firms have become major players within the transnational regulatory space for professional service firms, as both the beneficiaries and architects of some of transnational institutions (Arnold, 2005; Faulconbridge and Muzio, 2012b). While the Big Four have undoubtedly become global (Barrett et al., 2005; Spence et al., 2015a), global law firms tend to exhibit a dualism between transnational and national practices within global law firms (Muzio and Faulconbridge, 2013; Spence et al., 2015b).

The creation of a transnational space for professional services has paid scant attention to issues of domination and inequalities. As Boussebaa et al. (2012, p. 481) remind us, “the transnational social space of GPSFs is structured by power relations that have their roots in the broader international division of labour and history of colonialism and imperialism”. Studies of professional firms and globalisation are inclined to concentrate on elite firms within this process, the “winners” from globalisation, if you will. Boussebaa (2015) in this *AAAJ* special issue argues that this is a major oversight and seeks to write colonialism into our understanding of global professional service firms.

Boussebaa (2015) states that global professional service firms – such as the Big Four – are “institutional agents” characterised by their ability to shape institutional environments, not just act within them. He constructs his argument further by noting that the dismantling of the European empires in the years following the end of Second World War did not lead to the end of imperialism. Rather, the core-periphery relationships of the “old imperialism” remained largely intact through, “a variety of different state and market mechanisms, with US-led international organizations (e.g. IMF, World Bank) and, in particular, Western multinationals playing an increasingly central role since the 1960s”. For Boussebaa, the domination of the core over the periphery is premised on both cultural dominance and economic exploitation. It also relies on “compradors”, “that segment of the periphery’s elite which is subordinated to foreign capital and whose raison d’être is to act as a ‘kind of staging-post and direct intermediary for the implantation and reproduction of foreign capital in the countries concerned’” (Poulantzas, 1976, p. 42). Compradors have, for instance, been identified as crucial in the diffusion of neo-liberalism in Asia and Latin America (Dezalay and Garth, 2010).

Boussebaa (2015, p. 1217) notes that, “wherever imperialists went, accountants and their firms followed” and the post-war emergence of Pax Americana strengthened a “symbiotic relationship between Western accountancy and Western imperialism”. The Big Four accounting firms expanded across the globe, quickly establishing themselves in emerging markets (Cooper *et al.*, 1998; Mennicken, 2010). Boussebaa (2015, p. 1217) states that, “the Big Four do not merely provide some form of ‘neutral’ set of services on a worldwide basis; they also (re)produce core-periphery in the modern world economy. Here it is crucial to remember that multinationals constitute a major agent of the new imperialism. Thus, in serving these businesses, the Big Four are themselves implicated in the contemporary imperialist project”.

### **Legitimacy, the state, sensemaking**

According to Held *et al.* (2010) we are living in the age of the hydra-headed crisis, whereby across the spectrum of society various serious challenges are faced. For instance in the context of the UK over the last few decades the city of London, banks, politicians, the media and the police have all experienced major crises (Jones, 2014). The age of deference towards authority and experts is long gone and once trusted professions are treated with scepticism by the public (Mueller *et al.*, 2015). Over two decades ago, Giddens (1990) presciently noted the paradox that as society becomes more reliant on expert systems concomitant is an increasing scepticism towards experts. What Giddens means is that large parts of our lives are mediated through man-made expert systems – for instance, architecture, computer science, aviation, economics, medicine – with which most people will engage while simultaneously having little knowledge. Giddens evinces that allied to this greater reliance on expert systems is a general scepticism about the expert who is in some way a representative of the system<sup>[1]</sup>.

In the context of accounting, there have been numerous high-profile scandals over the last two decades. The collapse of Enron, in which Arthur Andersen was deeply implicated, remains the seminal example (Coffee, 2006). It was an episode that highlighted the fragility of global professional service firms: serious errors made by Arthur Andersen’s auditors in Houston, Texas convulsed and ultimately devoured the entire firm globally. The response to the Enron scandal was threefold: first, in the USA its immediate corollary was the Sarbanes-Oxley Act, which sought to strengthen reporting requirements; second, outside of the USA, audit firms sought to invoke American exceptionalism characterising the Enron collapse as an “only in America story”; third, the remaining Big Four accounting firms sought to distance themselves from Arthur Andersen, who they were apt to describe as more cavalier and aggressive.

Crises and scandals have, as Kramer and Cook (2004, p. 2) state, “assaulted our confidence in the trustworthiness of the organizational systems on which we rely”. For professions, a crisis poses a specific problem: professional jurisdiction is ultimately granted by the state and in the light of a crisis the state is likely to intervene to reform the profession. A central expectation of commercial professions is that they stand apart from the state; this forms a central claim relating to their independence, whether emanating from a classic liberal profession, such as law, or a new profession, such as management consultancy. The rhetoric of independence is somewhat more difficult to sustain in practice: liberal professions depend on the state for granting jurisdiction over particular areas of activity, while new

professions often rely heavily on the state for contracts. The mutual constitution between the state and the profession comes into sharp relief during a crisis.

In their article in this *AAAJ* special issue, Hazgui and Gendron (2015) report on the creation of the *Haut Conseil du Commissariat aux Comptes* (hereafter, H3C) in France. H3C was created in 2003, in response to the fall of Enron, and was tasked with “supervising audit firms with help from the CNCC (the French professional body)” and “ensuring that statutory auditors obey laws and standards on independence and ethical conduct”. H3C marked a major state incursion into the French audit profession with it, in effect, becoming a regulator of audit firms. Hazgui and Gendron (2015) analyse the interplay between H3C and CNCC between 2003 and 2012. They report a relationship that moves from hostility through to a relationship of co-existence and a system of co-regulation. Hazgui and Gendron (2015) use the metaphor of a pendulum to characterise the uncertain and precarious set of relationships between the CNCC and H3C. As states rethink their relationship with professions and, more generally, how markets are to be regulated, Hazgui and Gendron (2015) offer important insights into how such processes are likely to unfold, reminding us of the relational nature of power.

### **Tax, the Big Four and the state**

Addison and Mueller (2015) continue with the theme of state intervention. The site of their study is the Public Accounts Committee of the British House of Commons. In 2013, the Public Accounts Committee launched an investigation into tax avoidance and called various high-profile corporations and the Big Four to Parliament to answer questions about their tax planning activities. The Public Accounts Committee’s interest in the topic was widely covered in the media. Tax and the avoidance of it, probably for the first time in a generation, was being framed as a moral issue in the UK (Toynbee and Walker, 2015). Addison and Mueller (2015) seek to understand how the tax advice profession is framed rhetorically. Their study explores the interactions between the committee and the representatives of the Big Four who are called to appear before the committee in their capacity as major providers of tax avoidance advice. Addison and Mueller’s analysis reveals two rhetorical frames that stand in stark opposition to one another: first, a negative view of the Big Four whereby “the Big Four abuse their oligopolistic position and insider knowledge”; and second, a more positive view of the Big Four whereby “professionals have to operate within market competition, which highly constrains their actions”. They characterise this as a “framing contest” where, “the competing rhetorical framings allow us to make sense of, or frame, the existing arrangements in very different ways”.

Addison and Mueller (2015) use an ethnomethodological approach to explore the interactions between the committee and representatives of the Big Four (cf. Whittle and Mueller, 2012). In a finely grained analysis they analyse “the construction and creation of respective rhetorical framings” and highlight how discursive devices and well-known culturally embedded metaphors – for instance, “David and Goliath” and “Turkeys don’t vote for Christmas” – are used to make a rhetorical framing more convincing. Addison and Mueller explore how the Big Four try to appear disinterested and without a strong stake in the status quo. The strategy used is “stake inoculation” – where the Big Four denies having a

stake in a particular policy – and “stake transcendence” – where the Big Four claims their work has an altruistic and public interest dimension.

By juxtaposing and exploring the two rhetorical frames, Addison and Mueller (2015) consciously do not attempt to resolve which frame is likely to be sanitised as the dominant and authoritative account. Rather, they point out that a framing contest is in process. Are the Big Four prioritising growth and profitability while ignoring their professional responsibilities? Or, are the Big Four fulfilling their public service duties in a “manner that fully justifies the trust society has placed in the accountancy profession”. Addison and Mueller note that discussions over tax avoidance are likely to continue for some time and their resolution will ultimately hinge on which rhetorical frame prevails. The significance of parliamentary involvement in the tax advisory space is twofold. First, it is ultimately Parliament that grants various jurisdictional rights to the accountancy firms and, second, Parliament legislates on tax law, thus setting the rules of the game.

Corporation tax is likely to remain a high-profile issue for many years to come as corporations come under pressure to pay tax, the Big Four are criticised for their role in constructing aggressive tax avoidance strategies on behalf of their clients. This is compounded by the apparent inability of governments to tax multinationals who, by virtue of their global nature, are able to switch profits around the globe with ease. At the time of writing, tax has been problematised as a moral issue. The strength of Addison and Mueller’s analysis is to highlight and then interrogate how those for and against the status quo frame their views on taxation and, more specifically, on the activities of the Big Four firms. Their analysis of the Public Accounts Committee can perhaps be viewed as the opening gambit in a contest between frames or “trials of strength” and will go some way towards framing whether it is “business as usual” for the tax advice industry or whether such initiatives are a harbinger of a major reform of corporation tax across the global economy.

## **Reform at the revenue**

While the previous paper analysed tax as an issue in a public forum, Currie *et al.* (2015) turn their attention to the British Inland Revenue (HMRC) itself. They present a study of organisational change within the HMRC, which corresponds closely to the central tenets of new public management (NPM). A particular emphasis of the change programme at the HMRC was a drive to make the organisation more customer focused, thus departing from its traditional regulatory emphasis to become “an enabling organization”. This had direct implications for the tax inspector profession. The focus of Currie *et al.*’s study is on the role transition that occurred for senior professionals, requiring them to go from senior practitioners to hybrid managers who were able to blend traditional regulatory concerns with a strong customer orientation. The identification of a hybrid has resonances with many other professions that blend different logics (Blomgren and Waks, 2015; Miller *et al.*, 2008; Nooredegraaf, 2015).

The paper characterises the responses among senior professionals within the HMRC as contesting the changes, complying or being co-opted into the changes and escaping from the HMRC. Of particular interest is Currie *et al.*’s (2015) identification of the latter group



who depart from the HMRC for the fresh pastures of the private sector; of central importance is the diaspora's ability to use their in-depth knowledge of the HMRC to become "canny customers". Currie *et al.* "show how several talented public sector employees had become highly knowledgeable, private sector 'canny' customers: they know the old system and know how to exploit that, but they are also best placed to capitalise on uncertainties caused by a shift [by the HMRC] to a customer orientation". The paper throws up a unintended consequence of NPM, that is, the move to the private sector of senior tax professionals who are then able to use their insider knowledge of the HMRC to influence the regulatory system, thus undermining the change programme and creating a new set of governance problems. According to Currie *et al.* (2015, p. 1291) this leads to a supreme paradox whereby, "The more successful New Public Management is, the more likely it is to erode professionalism, undermine HMRC, and the very notion of tax collection". More generally, this raises interesting questions of how the "public interest" is served in the context of a muscular NPM programme within the HMRC and a dynamic labour market beyond it.

### **Life in the Big Four**

Increasing amounts are known about life in Big Four firms. Anderson-Gough *et al.* (1998, 2000, 2001, 2006) broke new ground in getting to grips with the working lives of trainee accountants in the north of England. As if on the parade ground of a military barracks, their young, upwardly mobile trainees were heavily socialised into what it was to be a good professional; the importance of serving the client, looking professional and adhering to strict time discipline were instilled in them. Their study told us much about the socialisation process but in spite of its Foucauldian couture, tended towards a conception of power that owed more to its repressive face, rather than the Foucauldian predilection for positive power. The question is why highly marketable individuals choose to stay in an environment that is challenging and sometimes difficult? For instance, in their studies of Sky Accounting, Kornberger *et al.* (2010, 2011) document the challenging environment for those at manager level in the Big Four.

In their study of the Big Four in France, Lupu and Empson (2015) attempt to understand "how and why do experienced professionals, who perceive themselves as autonomous, comply with organisational pressures to overwork?" Lupu and Empson (2015) study experienced professionals, as opposed to the trainees of Anderson-Gough *et al.* (1998, 2000, 2001, 2006) or managers of Kornberger *et al.* (2010, 2011) and Mueller *et al.* (2011) and report on the typically gruelling schedules expected of those that work in the Big Four which, unsurprisingly, many of their interviewees find stressful, awkward and injurious to their lives outside of work. Lupu and Empson's central argument is that to understand the behaviour of senior players within the Big Four one needs to understand the extent to which they buy into the game. Using Bourdieu's concept of *illusio*, best understood as a situation where a social actor strongly believes in the stakes of the game that they are playing, Lupu and Empson (2015, p. 1310) evince that "those professionals who are most successful at playing the game are also most susceptible to being captured by it (i.e. succumbing to *illusio*) and that this will grow stronger, not weaker, over time as they come increasingly to embody the habitus of the field". Crucially, in their study, *illusio* – the

belief in the game – crowds out the possibility for a social actor to engage in reflexive practices.

Lupu and Empson (2015) stress that *illusio* is not restricted to beliefs and actions but also plays out on the bodies of the accountants they study. This resonates with Carter and Spence (2014), who point to the importance of physical fitness and control over the body in their study of partners. Lupu and Empson rebut the position in the extant literature (Kosmala and Herrbach, 2006) that presents managers as being able to survive in an accounting firm by constructing a “cynical distance” between themselves and their jobs. Simply put, it would be virtually impossible for Lupu and Empson’s interviewees to function effectively within the Big Four if they were also constructing a cynical distance, as the nature of the work is so demanding and hinges on a belief in the game. Lupu and Empson (2015, p. 1310) stress that in addition to generating economic capital, much of the activity of the partners can be understood by their need to generate symbolic capital within the accounting field, “the longer they play the game, the more highly they value the stakes of the game because the more they have to lose”.

### **Small time, small town accounting**

For entirely understandable reasons most research on contemporary accountants has focused on the Big Four Firms. They are dominant in symbolic and material terms and transcend national boundaries. The story of accounting over the last three decades is arguably the story of the Big Four. If we accept that accounting, following Suddaby (2010), has accrued greater status, it is firmly located in the Big Four. High-street accountants cannot claim similar gains in power. Larson (1993), in her seminal analysis of the North American architecture profession, draws attention to the uneasy co-existence between high end, prestigious architecture firms and small, modest provincial architecture practices. While on many counts the two groups are antipathetic, they also rely on each other: it is useful for a small town architect to be part of the same profession as an award winning, world famous architect while a high-end architect benefits from the profession being present in provincial towns and used on comparatively small jobs. While there is much that divides elite practitioners and their more modest colleagues, on certain topics their interests coalesce.

Little is known about the relations between Big Four accounting practices and their small, high-street counterparts. More generally, there is a dearth of qualitative research into small-scale accounting practices. Ramirez et al. (2015) seek to redress this by engaging with the world of the small practitioner. They revisit the pantheon of sociological classics, serving up an engaging piece of retro organisational theory that revives Bucher and Strauss’s work of more than half a century ago. To reprise: Bucher and Strauss identified the existence of divisions of labour within professions and associated variations in identity, in what they characterised as “segments in movement” (Bucher and Strauss, 1961, pp. 332-333); as Ramirez et al. (2015, p. 1341) put it:

“A profession, from this perspective, is not a relatively cohesive or homogeneous entity, but rather an institutionalised compromise around which several “segments” revolve. Some segments have a more “official” existence than others and exist as mobilized entities (i.e.

with official representatives, structures etc.), whilst others are commonly perceived and referred to as segments that can be mobilised”.

The term “segments in movement” suggests that different segments within a profession will be competing for status and power, or will be seeking to overcome disadvantages *vis-a-vis* other segments in the profession. Bucher and Strauss envisaged this as a process model that can help explain dynamics within professions. For instance, in the context of accounting this would involve looking at different types of practice, the relative prestige of different activities within accounting and how this changes over time. Bucher and Strauss’ work is curiously timely, and puts emphasis on conflict and competing interests rather than treating a profession as homogenous and free of tensions, power and conflict.

Ramirez *et al.*, draw on Bucher and Strauss to develop an agenda for studying “small practitioners” in accounting. They advocate focusing on the identities of small practitioners: how are the identities of accountants in small firms formed and maintained? What role do small practitioner accounting networks play in forging a collective identity? They also consider the power relations that exist between different segments of a profession: to what extent do different segments of the accounting profession engage in competition with each other? What is the basis of that competition? How is the social structure of the accounting profession configured? What binds the profession together? And they investigate the borders of a profession: what are the borders of the profession? What are the borders of different segments? Do segments transcend the profession itself?

The agenda advanced by Ramirez *et al.*, is important for shedding light on the activities and working lives of small practitioners. They sketch a vista that goes far beyond “one segment” of the profession and invites researchers to think about how the entire profession fits together within a social structure.

### **The new professionals?**

Thus far, this AAAJ special issue has concerned itself with accountants, Williams and Pollock (2015) venture into the territory of a “new profession” or body of expertise in their study of market analysts in the technology sector. Their paper outlines the role of industry analysts who provide research on technology, which is readily consumed by enterprise technology buyers and producers alike. Industry analysts have gained considerable prominence in the technology sector over the last three decades and according to Williams and Pollock are the “single most important validators of IT products”. Williams and Pollock focus on Gartner, the leading firm in the sector.

Their paper discusses the rise of industry analysts and suggests that they have more in common with management consultants than more traditional liberal or organisational professions (Reed, 1996). This is particularly the case in that industry analysts do not rely on a professional institute for representation or closure but instead rely on their symbolic capital within the market place. Williams and Pollock draw on Turner’s (2001) work from science and technology studies, which distinguishes between different types of expert groups: industry analysts are, we are informed, an example of a “type three expert” whereby the expertise of a group is not established and an audience needs to be created. Williams and Pollock (2015) pay great attention to the work carried out by the

industry analysts in establishing credibility for their expertise. Central features of their work hinge on the industry research they carry out, the efforts they go to in order to maintain independence from their clients, their dissemination of their knowledge base across the technology sector, as opposed to restricting it to an individual client, their efforts to make sure their knowledge is defensible, a pseudo-academic base to their knowledge claims, and cognitive authority, in that industry analysts – especially Gartner – are trusted by their clients as providing useful knowledge.

Williams and Pollock's (2015) article foregrounds the importance of understanding how industry analysts produce and apply knowledge; allied to this is a deep interest in the content of the work carried out by the analysts. This distinguishes their approach from many other studies of professional groups in that Williams and Pollock are trying to understand expertise as well as experts (cf. Eyal, 2013). The way in which the industry analysts gain credibility in the sector and how it shapes and is shaped by the sector are issues explored within their article. The value of their paper is in moving discussions far beyond issues of jurisdictional boundaries and, instead, trying to understand the epistemic construction and practice of a new professional group, helping make sense of the “evolving landscape of expert work”.

### **New audit spaces**

The seminal work of Michael Power (1997) demonstrated how the principles of financial audit travelled far beyond the confines of commercial accounting practice. We are now accustomed to a myriad of different types of audits and checking across a range of different domains. Indeed, the creation of new audit spaces has offered considerable scope for the audit profession to expand its jurisdictions further. This can be seen in the fields of sport (Andon et al., 2014), government (Radcliffe, 1998), sustainability (O'Dwyer et al., 2011) and education (Wedlin, 2007).

Recent scholarly work in accounting has advanced our understanding of how audits are emerging in new spaces (Andon et al., 2014; Kornberger and Carter, 2010) and the implications for the accounting profession (Jeacle and Carter, 2014). The study of such spaces has been curiously challenging for many accounting researchers. For instance, when Jeacle and Carter (2011) presented early versions of their TripAdvisor paper they were often greeted with incredulity bordering on hostility, as many accounting scholars struggled to see how this could in any way be characterised as audit! Andon et al. (2015, p. 1400) remind us that, “new audit services are not merely oddball relatives in the auditing family, but rather important growth areas for the profession”.

Andon et al.'s (2015) contribution to this AAAJ special issue explores the emergence of new audit spaces and the way in which the elite of the audit profession has sought to assert jurisdictional control over the new audit spaces. Their analysis suggests a bifurcation in the experience of the Big Four engaging with new audit spaces. Some areas have seen the Big Four enjoy considerable success at securing jurisdictional control over the area, while, in other areas, their incursion attempts have failed. For instance, as an illustration of the former, Andon et al. (2015, p. 1400) point to the success of the Big Four in the areas of sustainability and value for money accounting:

“Such is the force that the well-resourced Big-4 PSFs can impose when entering new fields, potential competitors (such as engineering and environmental experts in the field of sustainability assurance) have sometimes ended up either abandoning new audit spaces or being subsumed within professional accountants’ ambitions for these new spaces”.

In explaining this success, Andon *et al.*, draw on Bourdieu and suggest that in cases where “configurations of valued capital and habitus resonate with new fields” the Big Four have been able to enter the new audit space and play a central role. In contrast, cases where the Big Four have failed are, Andon *et al.*, suggest, where there is a lack of resonance between the capitals and habitus of the Big Four and the capitals and habitus valued within the field. In such cases – they cite salary caps in sport and TripAdvisor as examples – the Big Four are quite simply like “fish out of water”. Further, Andon *et al.*, suggest that in such cases it is difficult for the Big Four to emulate the capitals and habitus required in a specific field. Andon *et al.*’s (2015) paper is important in many ways: in some audit spaces the dominance of the behemoth that is the Big Four seems set to continue unabated; in other audit spaces their lack of traction is perhaps a harbinger of future vulnerability. This is especially the case in the digital world, which finds the Big Four curiously at odds with practice; digitisation is perhaps the equivalent of the audit society on steroids and one that poses challenges for what constitutes audit and who carries it out. The new media is likely to be a disruptive technology for audit (Suddaby *et al.*, 2015).

## **Conclusion and future directions**

Professions play a central role in organising society through the framing of issues and proffering of solutions. The great issues of our time become understood through a range of different forms of professional knowledge. As Suddaby *et al.* (2015, p. 53) state, “how claims to professional expertise can be made and who has authority to make them” are critical issues. This AAAJ special issue seeks to engage with these questions and in doing so presents a panoramic view of the professions in general and accounting more specifically. In this conclusion we will reflect on some central themes for the future study of professions.

### ***Globalisation***

While the global financial crisis revealed the interconnectedness of the global economic system, the different forms of expertise that make connections between different parts of the global system are less clear. Studies into the professions and experts need to pay greater attention to the role played by expertise in maintaining and furthering globalisation. Greater comparative work, particularly outside of the “West” would be particularly fruitful in this regard (Spence *et al.*, 2015a). The far-reaching effects of globalisation are little understood and theory lags behind the complex processes of the global economy. This means not only considering the beneficiaries of globalisation, it must, as Boussebaa (2015) argues, focus on the role of professions in creating and perpetuating inequalities. More particularly, the problems the world faces are likely to be manifestations of globalisation whether it is large-scale movements of people, economic implosions, failed states or climate-related crises. How these issues are framed and the professional solutions that are presented are and should be important concerns for scholars interested in professions. The corollary is that the study of professions in general and accounting in particular needs to think about how expertise can help resolve some of society’s problems.

### ***Misconduct***

Society needs to be written back into our understanding of professions – for too long the literature has fallen silent on the role of the state and civil society in relation to professions. This is particularly important given the widely reported involvement of a number of professions in recent cases of misconduct and malpractice. The raft of scandals and corporate collapses in recent years were only possible thanks to the acquiescence, if not complicity, of a number of professions including accountants, lawyers and credit/securities analysts (Gabbioneta *et al.*, 2013). Similarly, extant literature and some of the papers in this collection remind of us of the involvement of professionals in tax evasion and other liability avoidance schemes. This is important as it negates the very premises on which many of the professions' privileges and rewards have been justified: their public function and societal role as trustees of key forms of knowledge and skills, which are crucial for our individual and collective well-being (Brint, 1994). In particular professionalism has been thought as the outcome of a "regulative bargain" where occupational privileges are traded for a commitment to quality and ethical standards (Cooper *et al.*, 1998) whilst professions have been assigned a quasi-regulatory role as "gatekeepers" to key institutions such as capital markets, healthcare and the administration of justice (Coffee, 2006; Muzio *et al.*, 2013). Revisiting some historical work which explores the public interest mandates crafted by professional groups on their genesis would provide salutary benchmarks in this regard (see, e.g., Walker, 2004).

Recent episodes and controversies suggest that the professions are increasingly failing in these functions and therefore undermining their public legitimacy. Given these failings it is an open question as to whether it is time for governments to reset their relationships with professions on the grounds that the public interest claims made by professions should be put to the test and not merely gestured at by the profession in question. Of key concern for such research should not be merely pointing out instances of regulatory remiss. Professional regulations are, after all, largely defined and shaped by professionals themselves. There is an immanent danger that our understanding of professional "misconduct" be determined by the very professionals whose conduct is in question. Researchers need to understand this universe of professional misconduct using frames and categories of their own choosing.

### ***Extinct volcanoes?***

That many professions' legitimacy has been called into question can be coupled with the prominence of commercialism within professions. For some writers (Carter and Spence, 2014) this commercialism is more than an adjunct to the core values of the public good. Rather, it is so deeply embedded within the professional project that searching for a traditional or conventional conception of a profession is akin to looking at an extinct volcano[2]. The shell is there but the burning core of public service, independence and a commitment to a higher set of values has long been extinguished. The corollary of this is that the paraphernalia of a profession – an institute, qualifications, various membership levels, a royal charter and so forth – is mere heritage, the vestiges of a set of practices that are decoupled from the modern world of experts and expertise. While the death of professions has long been prophesied, the implications of the "extinct volcano" argument is for us to ask the following questions: what in an age of commercialism does professionalism mean? What social function do we want professionals to perform? Or, more provocatively, is the very notion of professionalism redundant? Does it constitute nothing more than an ideological land-grab advanced by interest groups whose concern for society has only ever

been tenuous at best? Should we be talking the language of knowledge workers or expert labour rather than the pseudo-scientific language of professions?

### ***Professions and the state***

The loss of public legitimacy is important, because as Hazgui and Gendron (2015) remind us the state has ultimate sanction over professional services such as auditing and a mandate to intervene in their regulation. Hazgui and Gendron (2015) also highlight the complex power relationships of any intervention in the neo-liberal era. The close connection between the upper echelons of professions and parliamentary politics is often obscured, only becoming visible when there is some sort of problem and scandal. Addison and Mueller (2015) reveal the rhetorical framing that takes place between the elite of the accounting profession and senior parliamentarians. The implication of their study is that we should spend more time looking at the relationships between politicians and professions. We also need to understand how professions seek to legitimate themselves. The relationship between the public sector and the private sector especially in relation to issues of the public interest is a topic to which Currie *et al.* (2015) draw our attention in their study of the tax field, incorporating tax authorities, the Big Four and other advisory firms. In a field where the labour market is buoyant, NPM reforms of the HMRC led to the unintended consequence of public sector tax experts moving into lucrative employment in the private sector, thus undermining the drive to improve the HMRC. More generally, the connections between state experts and their private sector counterparts need to be better understood in the context of political systems often characterised by revolving doors between public and private sectors and the complex, negotiated relationships between the regulator and the regulated.

### ***Hipster partners?***

Turning to the accounting firms themselves, the long hours and alpha male culture seem pervasive and unlikely to change in the short term. Lupu and Empson's (2015) account indicates how deeply ingrained these practices are within the Big Four and crucially that they are reproduced because senior professionals within the organisations believe in them, in what Bourdieu termed *illusio*. The Big Four firms realise they have a problem in that females and ethnic minorities are dramatically under-represented at senior levels. There is also a sense that the generation currently coming through the Big Four as trainees seems disinclined to make the many sacrifices around family and lifestyle that the current crop of partners experienced on their path to partnership. The lives and careers of partners studied by Carter and Spence (2014) changed dramatically over the course of a generation which raises the question of whether the habitus and *illusio* so deeply embedded in the Big Four will be able to sustain itself or be replaced by a new hipster habitus resonant of generation Y. Classic studies on the Big Four such as the Anderson-Gough *et al.*, pieces focused heavily on charting the experience of trainees. Recent work has, in contrast, focused more on partners and other senior figures, yet the key to understanding the future shape that firms will take lies with those bearded and tattooed twentysomethings whose habitus appears to be less malleable than their counterparts of 30 years ago. Exploring the hopes, values and work habitus of the hipster generation will be crucial to understanding the likely shape of the Big Four in the decades to come.

As a counter-story to the Big Four, Ramirez *et al.* (2015) make the case for studying small practices, arguing that any profession is comprised of different “segments in motion” and

that much can be gained from studying the small-scale practitioner. Research could fruitfully explore what the future has in hold for small practitioners. Are they bastions of independence and professional ethics in a professional field increasingly dominated by commercial values? Or are they swept up by the entrepreneurial tide set in motion by their much larger counterparts and the neoliberal zeitgeist more broadly? What relationship, if any, do they have with the Big Four? Are the small firms engaged in relatively mundane accounting tasks or are they sources of new ideas and innovation? Much remains unknown about the curious world of the small practitioner but it is clear that a comprehensive picture of the professional landscape needs to factor it in.

### ***New experts***

The emergence of new experts and new domains of expertise is of central importance to the understanding of contemporary professional life. Who are experts? How is their expertise gained and retained? What is the basis of their reputation? These are questions that Williams and Pollock (2015) ask in relation to industry analysts. Similarly, Andon et al. (2015) seek to understand how an established professional domain – financial audit – interacts with new domains, especially the digital sphere. Digitisation is opening up new vistas for professions and experts that offers opportunities to existing professions but also poses challenges that may well undermine them. Technologies such as Twitter have given rise to new experts groups who monitor traffic on Twitter for organisations, for instance. In the digital sphere the apparatus of traditional professions appears to have little purchase, instead the symbolic capital of specific firms or celebrity individuals has much more traction. In turn, digitisation may bring about the further decline of established professions as expert systems – such as TripAdvisor – replace experts (Jeacle and Carter, 2011).

### ***Gender and diversity***

Accounting and the Big Four have changed dramatically over the course of three decades. Contrary to recent exhortations about the lack of social mobility in the professions, careers in the Big Four offer considerable opportunity for social mobility (Carter and Spence, 2014) for those that are male and, in certain contexts, white. In many countries, senior positions in the Big Four are dominated by white males, with women and ethnic minorities under-represented at the top table. Simply put, the Big Four do not reflect the gender or ethnic make-up of the societies they operate in. As Kornberger *et al.* (2010) demonstrate, this is largely a consequence of tough working environments that are a curious mix of conformity and individuality. What is clear is that research into the Big Four should be more curious about why minorities and females are prevented from ascending to the top table of Big Four accounting firms. Research should aim to go beyond these petit bourgeois sensibilities and ask what progressive, cosmopolitan and inclusive accounting might look like and the types of organizations that would be required to house such an accounting. As researchers we know a great deal about twentieth and early twenty-first century accountants, we need to turn our attention to the progressive possibilities for accounting in the twenty-first century.

### ***Elites***

It is now routine to hear that professionals shape society and are key actors in the global economy, but we know very little about how professionals interact with other members of societal and transnational elites. What are the conditions of acceptance into elite networks and to what extent do professionals meet those conditions? Are some professions more elitist than others? To what extent do these phenomena vary cross-nationally? Schinkel and



Noordegraaf (2011) suggest that professions need to be understood as historically providing an avenue that those without aristocratic or financial backing could pursue in order to achieve social mobility. Lacking social and economic capital, middle class professionals relied more heavily on accumulating cultural capital in order to advance their societal standing. To what extent is this strategy successful today in professionals gaining entry into the “field of power”, as Bourdieu would have it? For instance, Carter and Spence (2014) document how over the last three decades Big Four accounting partners have made great strides in gaining economic and political power. Investigating the commanding heights of individual professional or expert groups can tell us a great deal about the different forms of capital that are valued in a given period. Similarly, the extent to which different elite groups rub shoulders with each other – as the members of elite clubs, non-executive directorships and so on – is crucial to understanding how power works in a given society. Who are the expert glitterati to be found at the “command posts” (Mills, 1956) of the modern economy and what forms of knowledge do they possess and advance in trying to frame and act on society’s problems.

The articles in this special issue have enhanced our understanding of how different professions and expert groups function within society in a variety of ways. Yet, as this paper has shown, there remains much work to be done in more fully exploring the ways in which “expert labour” is implicated in the governing of social and economic life.

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